

ENTERTAINMENT DEPARTMENT

STATE OF NEVADA
GAMING CONTROL BOARD
INTERNAL AUDIT COMPLIANCE CHECKLIST

ENTERTAINMENT DEPARTMENT

WALK-THROUGH PROCEDURES

For the walk-through procedures, indicate (by tickmark) whether the procedures were confirmed through inquiry of licensee personnel, via observation of procedures, or examination of a completed document.

Review prior internal audit reports. Schedule any relevant exceptions cited, including those cited by the GCB or the external auditor, or include a copy of the prior audit reports in the work papers and follow up on any problems noted. Duplication of exceptions when the external auditor is referring to exceptions reported in internal audit reports is not necessary.

Note W/P Ref.:_____

All “no” and “n/a” answers require an explanation and disposition (e.g., approval of alternative procedure granted by the Board, including computerized applications). All exceptions noted should be carried to the internal auditor’s report/summary of findings for timely follow-up.

Note W/P Ref.:_____

The bolded number following each question refers to the applicable regulation/statute.

Scope

This checklist must be completed once in each fiscal year. Taxable entertainment areas include licensee operated and leased venues located on the legal premises. Refer to **Regulation 13** and **NRS 463.4015** for exclusions. If multiple entertainment areas exist, additional checklists should be completed to adequately document procedures. Walk-throughs should be performed during entertainment status for frequent, routinely scheduled entertainment. Walk-throughs are not necessary for special events. Procedures should include verification that entertainment tax is being charged on sales which occur during breaks unless the requirements of **Regulation 13.020(6)** have been met.

MICS Variations and Regulation Waivers

Obtain copies of MICS variation requests and GCB correspondence regarding such requests from appropriate property personnel. Review to determine status of evidence of any waivers or alternative requirements imposed by granted variations. Modify and/or perform additional procedures as applicable.

Associated Equipment

Determine if field trial or final approval has been received for all associated equipment used in the entertainment department. For all unreported associated equipment, cite violations of **Regulation 14.290**. If any associated equipment is currently on field trial, it is not necessary to perform a walk-through of the procedures in effect utilizing the field trial letter. For “approved” associated equipment, utilizing the final approval letter, perform a walk-through of any **special requirements** imposed on the use of the associated equipment including any additional controls which were included in your written system of internal control.

Date Approval Granted	MICS Number or Regulation	Description of Variation/Waiver Granted or Associated Equipment Approval	Number(s) of Procedure Modified or Added	W/P Ref. (if appl.)

Note: Variations/waivers and associated equipment need only be scheduled once. Refer to the work paper where the details are scheduled and complete the last two columns of the above grid if walk-through procedures are affected.

STATE OF NEVADA
GAMING CONTROL BOARD
INTERNAL AUDIT COMPLIANCE CHECKLIST

ENTERTAINMENT DEPARTMENT

WALK-THROUGH PROCEDURES

	YES	NO	N/A	COMMENT, W/P REFERENCE	PERSON INTERVIEWED/ TITLE
1. Complete the CPA MICS Compliance Checklist for Entertainment in accordance with the CPA MICS Compliance Reporting Requirements "Guidelines".					
<p>Auditoriums</p> <p>2. If there is an auditorium or convention hall, is adequate documentation maintained to prove that the capacity was never below 2,750 seats? NRS 463.4002</p> <p>If "yes", state the name(s).</p>					
<p>Showrooms</p> <p>3. Is there a showroom which is an area set up to seat 2,749 or fewer people? NRS 463.4004</p> <p>If "yes", state the name(s).</p>					
<p>Cabaret Lounges</p> <p>4. Is there a cabaret lounge? Regulation 13.020</p> <p>If "yes", obtain the answers to questions 5 & 6 through observation when the lounge is in entertainment status.</p>					

E = Confirmed via examination/review
I = Confirmed via inquiry
O = Confirmed via observation

	Initials	Date
Prepared by		

STATE OF NEVADA
GAMING CONTROL BOARD
INTERNAL AUDIT COMPLIANCE CHECKLIST

ENTERTAINMENT DEPARTMENT

WALK-THROUGH PROCEDURES

	YES	NO	N/A	COMMENT, W/P REFERENCE	PERSON INTERVIEWED/ TITLE
5. If the entertainment within the cabaret lounge can be clearly seen and heard outside of the enclosed lounge, is casino entertainment tax applied to food, beverage, and merchandise sales for that area? Regulation 13.020(10)					
6. Are there absolutely no bars or service areas within the general vicinity outside the cabaret or showroom which should be (or might be) subject to entertainment tax? Regulation 13.020(11)					
Other Areas 7. If any instrumental, juke box or MTV music is provided, are there no dance floors located within close proximity of the music; or if a dance floor is not provided, is dancing not permitted? Regulation 13.020(3)					
8. Were no community singing, song sheets or display of words to be sung provided in the showroom, cabaret lounge, or cocktail lounge? Regulation 13.020(4)					

E = Confirmed via examination/review
I = Confirmed via inquiry
O = Confirmed via observation

	Initials	Date
Prepared by		

STATE OF NEVADA
GAMING CONTROL BOARD
INTERNAL AUDIT COMPLIANCE CHECKLIST

ENTERTAINMENT DEPARTMENT

WALK-THROUGH PROCEDURES

	YES	NO	N/A	COMMENT, W/P REFERENCE	PERSON INTERVIEWED/ TITLE
<p>9. If entertainment subject to tax is offered in any facility located in the licensed gaming establishment, and the facility is operated by another person or entity (“four-waller”):</p> <p>a. Is the licensee collecting the tax from the four-waller and remitting the tax based upon the four-waller’s records? Regulation 13.050(2)</p>					
<p>b. Is the licensee keeping all records pertaining to this entertainment facility as required by NRS 463 and Regulation 6, and either keeping the records pertaining to this entertainment facility or requiring the four-waller to keep the records required by Regulation 13.060? Regulation 13.050(3)</p>					
<p>Entertainment Sales Controls</p> <p>10. Do admission tickets state whether CET is included in the price of the ticket? Regulation 13.050(5)</p>					

E = Confirmed via examination/review
I = Confirmed via inquiry
O = Confirmed via observation

	Initials	Date
Prepared by		

STATE OF NEVADA
GAMING CONTROL BOARD
INTERNAL AUDIT COMPLIANCE CHECKLIST

ENTERTAINMENT DEPARTMENT

WALK-THROUGH PROCEDURES

	YES	NO	N/A	COMMENT, W/P REFERENCE	PERSON INTERVIEWED/ TITLE
11. Are gratuities or service charges included in amounts charged on CET sales? If so, determine that entertainment tax was not paid on the amount of gratuity or service charge paid to persons other than the licensee. NRS 463.401(1)					
12. Are processing fees or handling charges included in amounts charged on CET sales? If so, determine that entertainment tax was paid on the amount of the fee or handling charge retained by the licensee. NRS 463.401(1)					
<p>Package Programs</p> <p>13. Are package program breakdowns computed in accordance with Regulation 13.040(3)?</p> <p>Note: A package containing unlimited drinks, each retailing at less than \$5, redeemable in areas subject to entertainment tax is considered to be one element of the package (and thus in excess of the \$5 threshold).</p>					

E = Confirmed via examination/review
I = Confirmed via inquiry
O = Confirmed via observation

	Initials	Date
Prepared by		

STATE OF NEVADA
GAMING CONTROL BOARD
INTERNAL AUDIT COMPLIANCE CHECKLIST

ENTERTAINMENT DEPARTMENT

WALK-THROUGH PROCEDURES

	YES	NO	N/A	COMMENT, W/P REFERENCE	PERSON INTERVIEWED/ TITLE
<p>Accounting</p> <p>14. Are all merchandise sales subject to casino entertainment tax properly recorded? (List location of sales.)</p> <p>Merchandise sold outside an entertainment facility is not subject to CET unless the purchase also entitles the purchaser to admission. Merchandise will be deemed to be sold <u>inside</u> if a patron must pay an admission, cover or similar charge in order to gain access to the merchandise. Regulation 13.055</p>					
<u>Procedures Modified or Added</u>					

E = Confirmed via examination/review
I = Confirmed via inquiry
O = Confirmed via observation

	Initials	Date
Prepared by		

STATE OF NEVADA
GAMING CONTROL BOARD
INTERNAL AUDIT COMPLIANCE CHECKLIST

ENTERTAINMENT DEPARTMENT

WALK-THROUGH PROCEDURES

	YES	NO	N/A	COMMENT, W/P REFERENCE	PERSON INTERVIEWED/ TITLE

E = Confirmed via examination/review
I = Confirmed via inquiry
O = Confirmed via observation

	Initials	Date
Prepared by		

STATE OF NEVADA
GAMING CONTROL BOARD
INTERNAL AUDIT COMPLIANCE CHECKLIST

ENTERTAINMENT DEPARTMENT

TESTING PROCEDURES

OBJECTIVES: To determine if controls for entertainment are adequate to ensure entertainment taxable revenues are accurately stated in financial records and to determine compliance with the MICS.

PREPARATION: Review the MICS variations and regulation waivers scheduled during the entertainment walk-through procedures. Modify and/or perform additional procedures as applicable. Note below the number of the procedure modified or added. Only the last two columns need to be completed if the remaining information is scheduled in the "Walk-through Procedures Checklist".

Date Approval Granted	MICS Number or Regulation	Description of Variation/Waiver Granted or Associated Equipment Approval	Number(s) of Procedure Modified or Added	W/P Ref. (if appl.)

SCOPE: Unless otherwise indicated, select 1 day per year. If no activity took place in an entertainment area, select an additional test date for that area. Only entertainment areas with frequent, routinely scheduled entertainment need be examined (including showrooms, lounges and leased facilities). If multiple entertainment areas exist, steps #2 through #7 should be completed for each area. Steps #8 through #13 only need to be performed once.

COMPLETION: Using your own work papers, document the completion of the procedures listed below. All exceptions noted should be carried to the internal auditor's report/summary of findings for timely follow-up. **Note W/P Ref.:**_____

	W/P Reference/Comments	Auditor's Initials/Date
1. Review prior internal audit reports. Schedule any relevant exceptions cited, including those cited by the GCB or the external auditor, or include a copy of the prior audit reports in the work papers and follow-up on any problems noted. Duplication of exceptions when the external auditor is referring to exceptions reported in internal audit reports is not necessary.		

STATE OF NEVADA
GAMING CONTROL BOARD
INTERNAL AUDIT COMPLIANCE CHECKLIST

ENTERTAINMENT DEPARTMENT

TESTING PROCEDURES

	W/P Reference/Comments	Auditor's Initials/Date
<p>Entertainment Area _____ Test Date _____</p> <p>Entertainment Area _____ Test Date _____</p> <p>Entertainment Area _____ Test Date _____</p> <p>Entertainment Area _____ Test Date _____</p> <p>Entertainment Area _____ Test Date _____</p> <p>2. Foot individual sales subject to casino entertainment tax on the computerized detail transaction reports or restricted cash register tapes and trace to the monthly revenue journal(s). (Not applicable to wholesaler/broker sales.)</p> <p>If multiple entertainment areas use the same computerized system, only one area needs to be footed.</p>		
<p>Entertainment Area _____ Test Date _____</p> <p>Entertainment Area _____ Test Date _____</p> <p>Entertainment Area _____ Test Date _____</p> <p>Entertainment Area _____ Test Date _____</p> <p>Entertainment Area _____ Test Date _____</p> <p>3. Through examination/comparison of entertainment schedules and computer parameters, determine that all sales subject to casino entertainment tax have been properly included in the system generated totals..</p>		
<p>Entertainment Area _____ Test Date _____</p> <p>Entertainment Area _____ Test Date _____</p> <p>Entertainment Area _____ Test Date _____</p> <p>Entertainment Area _____ Test Date _____</p> <p>Entertainment Area _____ Test Date _____</p> <p>4. Determine that entertainment food and beverage sales are properly calculated (e.g., net of applicable taxes and gratuities, exclusive of complimentaries).</p>		

STATE OF NEVADA
GAMING CONTROL BOARD
INTERNAL AUDIT COMPLIANCE CHECKLIST

ENTERTAINMENT DEPARTMENT

TESTING PROCEDURES

	W/P Reference/Comments	Auditor's Initials/Date
<p>Entertainment Area _____ Test Date _____</p> <p>Entertainment Area _____ Test Date _____</p> <p>Entertainment Area _____ Test Date _____</p> <p>Entertainment Area _____ Test Date _____</p> <p>Entertainment Area _____ Test Date _____</p> <p>5. For the shift(s) containing entertainment revenue reconcile sales to total turn-in or to sales reported by four-wallers, as applicable.</p>		
<p>Entertainment Area _____ Test Date _____</p> <p>Entertainment Area _____ Test Date _____</p> <p>Entertainment Area _____ Test Date _____</p> <p>Entertainment Area _____ Test Date _____</p> <p>Entertainment Area _____ Test Date _____</p> <p>6. Verify that the actual hours of entertainment agree to the entertainment contracts.</p>		
<p>Entertainment Area _____ Test Date _____</p> <p>Entertainment Area _____ Test Date _____</p> <p>Entertainment Area _____ Test Date _____</p> <p>Entertainment Area _____ Test Date _____</p> <p>Entertainment Area _____ Test Date _____</p> <p>7. If entertainment revenue is reported based on admission tickets redeemed, determine the propriety of the reconciliation of show admission ticket sales to redeemed tickets, by type of ticket.</p>		
<p>8. Verify that package program breakdowns have been performed. Select one package program and verify that the breakdown complies with Regulation 13 and that entertainment taxable revenue was properly included in entertainment sales. Not applicable if package program entertainment items are reported at retail.</p>		
<p>9. Verify that the entertainment revenue subject to tax has been determined for discount show tickets. Select one type of discounted show ticket and verify that the revenue subject to tax was properly computed and included in entertainment sales.</p>		

STATE OF NEVADA
GAMING CONTROL BOARD
INTERNAL AUDIT COMPLIANCE CHECKLIST

ENTERTAINMENT DEPARTMENT

TESTING PROCEDURES

	W/P Reference/Comments	Auditor's Initials/Date
10. For areas with nonrecurring entertainment (e.g., New Year's Eve or other special events), determine that taxable revenue has been properly computed.		
11. For the month containing a test day, foot one revenue account in the monthly revenue journal/food and beverage spreadsheet and foot all totals, tracing the grand total to the NGC-11.		
12. Determine the propriety of any adjustments made to the grand total of the monthly revenue journal/food and beverage spreadsheet (e.g., a reduction for credit card fees actually paid to an outside institution that are <i>not included in the revenue journal/spreadsheet</i> , an increase for unredeemed ticket sales, etc.).		
13. Examine the general ledger for any activity that was not included in reported revenue and should have been.		
<u>Procedures Modified or Added</u>		

CAGE & CREDIT DEPARTMENT

STATE OF NEVADA
GAMING CONTROL BOARD
INTERNAL AUDIT COMPLIANCE CHECKLIST

CAGE & CREDIT DEPARTMENT

WALK-THROUGH PROCEDURES

For the walk-through procedures, indicate (by tickmark) whether the procedures were confirmed through inquiry of licensee personnel, via observation of procedures, or examination of a completed document.

Review prior internal audit reports. Schedule any relevant exceptions cited, including those cited by the GCB or the external auditor, or include a copy of the prior audit reports in the work papers and follow up on any problems noted. Duplication of exceptions when the external auditor is referring to exceptions reported in internal audit reports is not necessary. **Note W/P Ref.:**_____

All “no” and “n/a” answers require an explanation and disposition (e.g., approval of alternative procedure granted by the Board, including computerized applications). All exceptions noted should be carried to the internal auditor’s report/summary of findings for timely follow-up. **Note W/P Ref.:**_____

The bolded number following each question refers to the applicable regulation.

Scope

This checklist must be completed once in each fiscal year.

MICS Variations and Regulation Waivers

Obtain copies of MICS variation requests and GCB correspondence regarding such requests from appropriate property personnel. Review to determine status of evidence of any waivers or alternative requirements imposed by granted variations. Modify and/or perform additional procedures as applicable.

Associated Equipment

Determine if field trial or final approval has been received for all associated equipment used for the cage department. For all unreported associated equipment, cite violations of **Regulation 14.290**. If any associated equipment is currently on field trial, it is not necessary to perform a walk-through of the procedures in effect utilizing the field trial letter. For “approved” associated equipment, utilizing the final approval letter, perform a walk-through of any **special requirements** imposed on the use of the associated equipment including any additional controls which were included in the written system of internal control.

Date Approval Granted	MICS Number or Regulation	Description of Variation/Waiver Granted or Associated Equipment Approval	Number(s) of Procedure Modified or Added	W/P Ref. (if appl.)

Note: Variations/waivers and associated equipment need only be scheduled once. Refer to the work paper where the details are scheduled and complete the last two columns of the above grid if walk-through procedures are affected.

STATE OF NEVADA
GAMING CONTROL BOARD
INTERNAL AUDIT COMPLIANCE CHECKLIST

CAGE & CREDIT DEPARTMENT

WALK-THROUGH PROCEDURES

	YES	NO	N/A	COMMENT, W/P REFERENCE	PERSON INTERVIEWED/ TITLE
1. Complete the CPA MICS Compliance Checklist for Cage and Credit in accordance with the CPA MICS Compliance Reporting Requirements "Guidelines".					
Issuance of Credit					
2. a. Is a credit check performed and documented prior to the issuance of credit? Regulation 6.120(2)(a)					
b. Does the patron sign the credit instrument upon issuance? Regulation 6.120(2)(b)					
c. Is the patron's address recorded? Regulation 6.120(2)(c)					
Collection					
3. Is a reasonable effort, as defined by Regulation 6.120(3) , made to collect outstanding casino accounts receivable?					
Settlements					
4. Are settlements made for the purposes set forth in Regulation 6.120(5) ?					

E = Confirmed via examination/review
I = Confirmed via inquiry
O = Confirmed via observation

	Initials	Date
Prepared by		

STATE OF NEVADA
GAMING CONTROL BOARD
INTERNAL AUDIT COMPLIANCE CHECKLIST

CAGE & CREDIT DEPARTMENT

WALK-THROUGH PROCEDURES

	YES	NO	N/A	COMMENT, W/P REFERENCE	PERSON INTERVIEWED/ TITLE
5. Are settlements documented pursuant to Regulation 6.120(6) ?					
Surveillance 6. Is adequate video surveillance provided over the cage area? Regulation 5.160(9) and Surveillance Standard #6					
<u>Procedures Modified or Added</u>					

E = Confirmed via examination/review
I = Confirmed via inquiry
O = Confirmed via observation

	Initials	Date
Prepared by		

STATE OF NEVADA
GAMING CONTROL BOARD
INTERNAL AUDIT COMPLIANCE CHECKLIST

CAGE & CREDIT DEPARTMENT

TESTING PROCEDURES

OBJECTIVES: To determine if controls for cage and credit are adequate to ensure that cage, credit and collection procedures comply with the Regulations and the MICS, and to determine if credit play adjustments are accurately stated in the financial records.

PREPARATION: Review the MICS variations and regulation waivers scheduled during the cage and credit department walk-through procedures. Modify and/or perform additional procedures as applicable. Note below the number of the procedure modified or added. Only the last two columns need to be completed if the remaining information is scheduled in the "Walk-through Procedures Checklist".

Date Approval Granted	MICS Number or Regulation	Description of Variation/Waiver Granted or Associated Equipment Approval	Number(s) of Procedure Modified or Added	W/P Ref. (if appl.)

SCOPE: Unless otherwise indicated, select 1 day per year.
Indicate Test Date: _____

COMPLETION: Using your own work papers, document the completion of the procedures listed below. All exceptions noted should be carried to the internal auditor's report/summary of findings for timely follow-up.
Note W/P Ref.: _____

	W/P Reference/Comments	Auditor's Initials/Date
1. Review prior internal audit reports. Schedule any relevant exceptions cited, including those cited by the GCB or the external auditor, or include a copy of the prior audit reports in the work papers and follow-up on any problems noted. Duplication of exceptions when the external auditor is referring to exceptions reported in internal audit reports is not necessary.		

STATE OF NEVADA
GAMING CONTROL BOARD
INTERNAL AUDIT COMPLIANCE CHECKLIST

CAGE & CREDIT DEPARTMENT

TESTING PROCEDURES

	W/P Reference/Comments	Auditor's Initials/Date
2. Foot listings of all marker and returned check accounts with outstanding balances. Ensure the active listings are in agreement with the general ledger accounts. For inactive accounts trace the year-to-date write-offs to the bad debt expense or the allowance for bad debts account(s). The above listings should be segregated by "active" (collection still feasible) and "inactive" (collection effort terminated) accounts. The listings should include all uncollected items issued since the inception of the licensee's operations. If the listings are prepared by computer, the listings may be footed on a sample basis.		
3. Trace listing balances to the reconciliation of casino accounts receivable listings to the NGC tax returns prepared by accounting as required by the Cage and Credit MICS . Note: The purpose of this step is to determine that accounting is using the proper listing balances in the reconciliation they prepare.		
4. Select a sample of ten (10) patron accounts from each listing (active and inactive) and trace balances to physical instruments. Review accounts for compliance with credit limits and other established credit issuance procedures.		
5. From the sample of active accounts selected above, review the collection effort to ensure that a reasonable effort was documented at a minimum every 90 days.		
6. From the sample of inactive accounts selected above, review the collection effort on accounts written off to ensure that a reasonable effort was documented at a minimum every 90 days prior to write-off.		
7. From the sample of inactive accounts selected above, examine the settlement forms on settled patron accounts for compliance with Regulation 6.120 .		

STATE OF NEVADA
GAMING CONTROL BOARD
INTERNAL AUDIT COMPLIANCE CHECKLIST

CAGE & CREDIT DEPARTMENT

TESTING PROCEDURES

	W/P Reference/Comments	Auditor's Initials/Date
<p>Assignment of Original Credit Instruments</p> <p>8. Select outstanding credit instruments for two different patrons transferred to two different locations (branch office, collection agencies or other collection representatives).</p> <p>Verify that a copy of the credit instrument and a receipt from the collection representative is maintained. Trace payments to the patron's credit card, if applicable. Trace the selected accounts to the detailed listing required for any outstanding "original" credit instruments that have been removed from the property. Agree account balance to monthly reconciliation of transferred instruments and related payments and/or return of instruments to the cage.</p>		
<p>Payments Received by Mail</p> <p>9. Select one mail payment listing from the three-day sample audited by accounting as required by the Cage & Credit MICS. Review the listing for proper completion and agree payments to cage records.</p>		
<p>Customer Deposits</p> <p>10. Reconcile current day's front money balance on cage accountability to underlying documentation.</p>		
<p>Casino Accountability</p> <p>11. Verify all items on the cage accountability and trace to the general ledger. Perform a sample count of fill bags. Examine racked chips/tokens (including reserves) and canned coin to ensure that they are full. Count straps of currency on a sample basis.</p> <p>Indicate date/shift verified: _____</p>		

STATE OF NEVADA
GAMING CONTROL BOARD
INTERNAL AUDIT COMPLIANCE CHECKLIST

CAGE & CREDIT DEPARTMENT

TESTING PROCEDURES

	W/P Reference/Comments	Auditor's Initials/Date
<u>Procedures Modified or Added</u>		

ELECTRONIC DATA PROCESSING

STATE OF NEVADA
GAMING CONTROL BOARD
INTERNAL AUDIT COMPLIANCE CHECKLIST

ELECTRONIC DATA PROCESSING

WALK-THROUGH PROCEDURES

For the walk-through procedures, indicate (by tickmark) whether the procedures were confirmed through inquiry of licensee personnel, via observation of procedures, or examination of a completed document.

Review prior internal audit reports. Schedule any relevant exceptions cited, including those cited by the GCB or the external auditor, or include a copy of the prior audit reports in the work papers and follow up on any problems noted. Duplication of exceptions when the external auditor is referring to exceptions reported in internal audit reports is not necessary.

Note W/P Ref.: _____

All “no” and “n/a” answers require an explanation and disposition (e.g., approval of alternative procedure granted by the Board, including computerized applications). All exceptions noted should be carried to the internal auditor’s report/summary of findings for timely follow-up.

Note W/P Ref.: _____

Scope

This checklist must be completed once in each fiscal year.

MICS Variations and Regulation Waivers

Obtain copies of MICS variation requests and GCB correspondence regarding such requests from appropriate property personnel. Review to determine status of evidence of any waivers or alternative requirements imposed by granted variations. Modify and/or perform additional procedures as applicable.

Associated Equipment

Determine if field trial or final approval has been received for all associated equipment used in the EDP department. For all unreported associated equipment, cite violations of **Regulation 14.290**. If any associated equipment is currently on field trial, it is not necessary to perform a walk-through of the procedures in effect utilizing the field trial letter. For “approved” associated equipment, utilizing the final approval letter, perform a walk-through of any **special requirements** imposed on the use of the associated equipment including any additional controls which were included in the written system of internal control.

Date Approval Granted	MICS Number or Regulation	Description of Variation/Waiver Granted or Associated Equipment Approval	Number(s) of Procedure Modified or Added	W/P Ref. (if appl.)

Note: Variations/waivers and associated equipment need only be scheduled once. Refer to the work paper where the details are scheduled and complete the last two columns of the above grid if walk-through procedures are affected.

STATE OF NEVADA
GAMING CONTROL BOARD
INTERNAL AUDIT COMPLIANCE CHECKLIST

ELECTRONIC DATA PROCESSING

WALK-THROUGH PROCEDURES

	YES	NO	N/A	COMMENT, W/P REFERENCE	PERSON INTERVIEWED/ TITLE
1. Complete the CPA MICS Compliance Checklist for Electronic Data Processing in accordance with the CPA MICS Compliance Reporting Requirements "Guidelines".					
<u>Procedures Modified or Added</u>					

E = Confirmed via examination/review
I = Confirmed via inquiry
O = Confirmed via observation

	Initials	Date
Prepared by		

STATE OF NEVADA
GAMING CONTROL BOARD
INTERNAL AUDIT COMPLIANCE CHECKLIST

ELECTRONIC DATA PROCESSING

TESTING PROCEDURES

OBJECTIVES: To determine if controls for the electronic data processing department are adequate and comply with the MICS.

PREPARATION: Review the MICS variations and regulation waivers scheduled during the electronic data processing department walk-through procedures. Modify and/or perform additional procedures as applicable. Note below the number of the procedure modified or added. Only the last two columns need to be completed if the remaining information is scheduled in the "Walk-through Procedures Checklist".

Date Approval Granted	MICS Number or Regulation	Description of Variation/Waiver Granted or Associated Equipment Approval	Number(s) of Procedure Modified or Added	W/P Ref. (if appl.)

SCOPE: Unless otherwise indicated, select 1 day per year.
Indicate Test Date: _____

COMPLETION: Using your own work papers, document the completion of the procedures listed below. All exceptions noted should be carried to the internal auditor's report/summary of findings for timely follow-up.
Note W/P Ref.: _____

	W/P Reference/Comments	Auditor's Initials/Date
1. Review prior internal audit reports. Schedule any relevant exceptions cited, including those cited by the GCB or the external auditor, or include a copy of the prior audit reports in the work papers and follow-up on any problems noted. Duplication of exceptions when the external auditor is referring to exceptions reported in internal audit reports is not necessary.		
<u>Procedures Modified or Added</u>		

REGULATION 6A - CURRENCY TRANSACTION REPORTING

STATE OF NEVADA
GAMING CONTROL BOARD
INTERNAL AUDIT COMPLIANCE CHECKLIST

REGULATION 6A - CURRENCY TRANSACTION REPORTING

WALK-THROUGH PROCEDURES

For the walk-through procedures, indicate (by tickmark) whether the procedures were confirmed through inquiry of licensee personnel, via observation of procedures, or examination of a completed document.

Review prior internal audit reports. Schedule any relevant exceptions cited, including those cited by the GCB or the external auditor, or include a copy of the prior audit reports in the work papers and follow up on any problems noted. Duplication of exceptions when the external auditor is referring to exceptions reported in internal audit reports is not necessary. **Note W/P Ref.:**_____

All “no” and “n/a” answers require an explanation and disposition (e.g., approval of alternative procedure granted by the Board, including computerized applications). All exceptions noted should be carried to the internal auditor’s report/summary of findings for timely follow-up. **Note W/P Ref.:**_____

The bolded number following each question refers to the applicable regulation.

Scope

6A MICS require walk-throughs be performed in each fiscal quarter, thus four of these checklists should be completed each year. Each walk-through must be in a different non-consecutive month and must be performed for all three shifts (rotated throughout the year).

NOTE: There is a separate checklist under “Branch Office Visits” for Regulation 6A walk-through procedures in branch offices.

6A MICS Variations and Regulation Waivers

Obtain copies of 6A MICS variation requests, copies of any Regulation 6A waivers, and GCB correspondence regarding such requests from appropriate property personnel. Review to determine status of evidence of any waivers or alternative requirements imposed by granted variations/waivers including any additional controls which were included in your written system of internal control. Modify and/or perform additional procedures as applicable.

Date Approval Granted	6A MICS Number or Regulation	Description of Variation/Waiver Granted	Number(s) of Procedure Modified or Added	W/P Ref. (if appl.)

Note: Variations/waivers need only be scheduled once. Refer to the work paper where the details are scheduled and complete the last two columns of the above grid if walk-through procedures are affected.

STATE OF NEVADA
GAMING CONTROL BOARD
INTERNAL AUDIT COMPLIANCE CHECKLIST

REGULATION 6A - CURRENCY TRANSACTION REPORTING

WALK-THROUGH PROCEDURES

	YES	NO	N/A	COMMENT, W/P REFERENCE	PERSON INTERVIEWED/ TITLE
1. Complete the CPA 6A MICS Compliance Checklists for Games/Cage Departments, Accounting Department and Specialists in accordance with the CPA 6A MICS Compliance Reporting Requirements "Guidelines".					
2. When transferring a patron's gaming winnings (e.g., slot jackpot, keno ticket, etc.) by check, other negotiable instrument, electronic, wire or other transfer of funds, is the instrument or transfer used for payment of the patron's winnings made payable to the order of the patron? Regulation 6A.020(5)					
3. Are only same type transactions aggregated when reporting a "multiple transaction" on the CTRC-N? Regulation 6A.040(2)(a)					

E = Confirmed via examination/review
I = Confirmed via inquiry
O = Confirmed via observation

	Initials	Date
Prepared by		

STATE OF NEVADA
GAMING CONTROL BOARD
INTERNAL AUDIT COMPLIANCE CHECKLIST

REGULATION 6A - CURRENCY TRANSACTION REPORTING

WALK-THROUGH PROCEDURES

	YES	NO	N/A	COMMENT, W/P REFERENCE	PERSON INTERVIEWED/ TITLE
<p>4. For all areas other than the table games department, have adequate procedures been developed for monitoring a patron's cash-in and cash-out transactions for one single continuous appearance at one monitoring area to report a dissimilar cash-in or cash-out transaction that exceeds \$10,000? Regulation 6A.040(2)(b) and (c)</p> <p>Note that question #39 in the CPA 6A compliance checklist for Games/Cage Departments addresses the table games department.</p>					
<p>5. Do personnel in all areas aggregate cash transactions for reporting purposes by either (Regulation 6A.040(2)(b) and (c)):</p> <p>a. Aggregating all cash-in or cash-out transactions completed by a patron during the department's designated 24-hour period rather than just by a single visit; or</p>					

E = Confirmed via examination/review
I = Confirmed via inquiry
O = Confirmed via observation

	Initials	Date
Prepared by		

STATE OF NEVADA
GAMING CONTROL BOARD
INTERNAL AUDIT COMPLIANCE CHECKLIST

REGULATION 6A - CURRENCY TRANSACTION REPORTING

WALK-THROUGH PROCEDURES

	YES	NO	N/A	COMMENT, W/P REFERENCE	PERSON INTERVIEWED/ TITLE
<p>b. Excluding the cash transactions reported on a CTRC-N relating to a single visit transaction from other same type transactions completed by the patron during the department's designated 24-hour period?</p> <p>Note: Refer to question #12-14 in Regulation 6A Newsletter #5 for further guidance on the aggregation of transactions.</p>					
<u>Procedures Modified or Added</u>					

E = Confirmed via examination/review
I = Confirmed via inquiry
O = Confirmed via observation

	Initials	Date
Prepared by		

STATE OF NEVADA
GAMING CONTROL BOARD
INTERNAL AUDIT COMPLIANCE CHECKLIST

REGULATION 6A - CURRENCY TRANSACTION REPORTING

DEPARTMENTAL TESTING PROCEDURES

OBJECTIVES: To determine if controls are adequate to ensure compliance with the 6A MICS and Regulation 6A.

PREPARATION: Review the 6A MICS variations and regulation waivers scheduled during the currency transaction reporting walk-through procedures. Modify and/or perform additional procedures as applicable. Note below the number of the procedure modified or added. Only the last two columns need to be completed if the remaining information is scheduled in the "Walk-through Procedures Checklist".

Date Approval Granted	6A MICS Number or Regulation	Description of Variation/Waiver Granted	Number(s) of Procedure Modified or Added	W/P Ref. (if appl.)

SCOPE: 6A MICS require one day per fiscal quarter to be examined, thus four of these checklists should be completed each year. Each day must be in a different non-consecutive month. Select **all** documents generated for 1 test day per review. The test day selected must not be the same day as when walk-throughs were performed. **Note:** If no such transactions are noted for the test date but loggable/reportable transactions are known to occur regularly, select an additional test date for the performance of the affected step(s).

Indicate Test Date: _____

COMPLETION: Using your own work papers, document the completion of the procedures listed below. All exceptions noted should be carried to the internal auditor's report/summary of findings for timely follow-up.

Note W/P Ref.: _____

	W/P Reference/Comments	Auditor's Initials/Date
1. Review prior internal audit reports. Schedule any relevant exceptions cited, including those cited by the GCB or the external auditor, or include a copy of the prior audit reports in the work papers and follow-up on any problems noted. Duplication of exceptions when the external auditor is referring to exceptions reported in internal audit reports is not necessary.		

STATE OF NEVADA
GAMING CONTROL BOARD
INTERNAL AUDIT COMPLIANCE CHECKLIST

REGULATION 6A - CURRENCY TRANSACTION REPORTING

DEPARTMENTAL TESTING PROCEDURES

	W/P Reference/Comments	Auditor's Initials/Date
Cage Department		
2. Review the following documents for prohibited, loggable or reportable cash transactions. Trace such transactions to the MTL and/or CTRC-N reports.		
a. Gaming, safekeeping and front money deposit and withdrawal records.		
b. Credit advances and repayments.		
c. Checks cashed and/or deposited.		
d. Cash receipts and disbursements on cage/vault documentation.		
e. Checks (or any other type of negotiable instrument) issued.		
f. Electronic, wire or any other form of transfer documentation.		
g. Other cage documents. _____		
Slot Department		
3. Review the following documents for loggable or reportable cash transactions. Trace such transactions to the MTL and/or CTRC-N reports.		
a. Slot jackpot payouts		
b. Other slot documents. _____		

STATE OF NEVADA
GAMING CONTROL BOARD
INTERNAL AUDIT COMPLIANCE CHECKLIST

REGULATION 6A - CURRENCY TRANSACTION REPORTING

DEPARTMENTAL TESTING PROCEDURES

	W/P Reference/Comments	Auditor's Initials/Date
Keno Department		
4. Review the following for loggable or reportable cash transactions. Trace such transactions to the MTL and/or CTRC-N reports.		
a. Keno wagers and payouts.		
b. Other keno documents. _____		
Race and Sports Book Department		
5. Review the following documents for prohibited, loggable or reportable cash transactions. Trace such transactions to the MTL and/or CTRC-N reports.		
a. Gaming (including wagering communications), safekeeping and front money deposit and withdrawal records.		
b. Credit advances and repayments.		
c. Checks (or any other type of negotiable instrument) issued.		
d. Electronic, wire or any other form of transfer documentation.		
e. Race and sports book wagers and payouts.		
f. Other race/sports book documents. _____		

STATE OF NEVADA
GAMING CONTROL BOARD
INTERNAL AUDIT COMPLIANCE CHECKLIST

REGULATION 6A - CURRENCY TRANSACTION REPORTING

DEPARTMENTAL TESTING PROCEDURES

	W/P Reference/Comments	Auditor's Initials/Date
<p>Bingo Department</p> <p>6. Review the following for loggable or reportable cash transactions. Trace such transactions to the MTL and/or CTRC-N reports.</p> <p>a. Bingo payouts.</p>		
<p>b. Other bingo documents. _____</p>		
<p>Player Rating Records (All Applicable Departments)</p> <p>7. If player rating records are used as a source document for documenting cash activity and are used for the purpose of complying with Regulation 6A, review cash transactions for any that are prohibited, loggable or reportable. Trace such transactions to the MTL and/or CTRC-N reports.</p>		
<p>Tournaments/Contests (All Applicable Departments)</p> <p>8. Review entry fees and payouts for loggable or reportable cash transactions. Trace such transactions to the MTL and/or CTRC-N reports.</p>		
<p>Accounting Department</p> <p>9. For the month in which the test date was selected, review the following documents for prohibited, loggable or reportable cash transactions. Trace such transactions to the MTL and/or CTRC-N reports.</p> <p>a. A record of checks (or any other type of negotiable instrument) issued from gaming-related bank accounts.</p>		
<p>b. A record of electronic, wire or any other form of gaming-related transfers.</p>		

STATE OF NEVADA
GAMING CONTROL BOARD
INTERNAL AUDIT COMPLIANCE CHECKLIST

REGULATION 6A - CURRENCY TRANSACTION REPORTING

DEPARTMENTAL TESTING PROCEDURES

	W/P Reference/Comments	Auditor's Initials/Date
c. Statements for all gaming-related bank accounts including branch office statements.		
d. Cash receipts journal.		
e. Other accounting documents. _____		
Branch Offices		
10. Review branch office correspondence (e.g., transmittal forms) for prohibited, loggable or reportable cash transactions. Trace such transactions to the MTL and/or CTRC-N reports.		
MTL's		
11. Review MTL's for the following:		
a. The information is complete in accordance with the 6A MICS.		
b. Reportable transactions, including those transactions which when aggregated exceed \$10,000, and trace such transactions to CTRC-N reports.		
c. Prohibited transactions.		
CTRC-N's		
12. Review 10 CTRC-N's for the following:		
a. The information recorded is complete in accordance with Regulation 6A.030 .		
b. The identification and social security number recorded are consistent with patron information on file or other applicable records (e.g., W2-G's, player tracking records, credit history records, etc.).		

STATE OF NEVADA
GAMING CONTROL BOARD
INTERNAL AUDIT COMPLIANCE CHECKLIST

REGULATION 6A - CURRENCY TRANSACTION REPORTING

DEPARTMENTAL TESTING PROCEDURES

	W/P Reference/Comments	Auditor's Initials/Date
General		
13. Did the results of all the internal audit procedures performed disclose any new, potentially suspicious activity (e.g., evidence of money laundering, a patron structuring transactions)? If so, contact the casino's Suspicious Activity Analyst.		
14. Review exceptions and instances of noncompliance found through the accounting department review procedures and determine that appropriate changes were made to MTL's, CTRC-N's and SARC's.		
<u>Procedures Modified or Added</u>		

STATE OF NEVADA
GAMING CONTROL BOARD
INTERNAL AUDIT COMPLIANCE CHECKLIST

REGULATION 6A - CURRENCY TRANSACTION REPORTING

SPECIALIST TESTING PROCEDURES

OBJECTIVES: To determine if controls are adequate to ensure compliance with the 6A MICS and Regulation 6A.

PREPARATION: Review the 6A MICS variations and regulation waivers scheduled during the currency transaction reporting walk-through procedures. Modify and/or perform additional procedures as applicable. Note below the number of the procedure modified or added. Only the last two columns need to be completed if the remaining information is scheduled in the "Walk-through Procedures Checklist".

Note: If an internal auditor is the Suspicious Activity Analyst, Compliance Specialist or training coordinator, another internal auditor, of at least equal authority, may perform this review.

Date Approval Granted	6A MICS Number or Regulation	Description of Variation/Waiver Granted	Number(s) of Procedure Modified or Added	W/P Ref. (if appl.)

SCOPE: Once each year, preferably near year end, review applicable documents.

COMPLETION: Using your own work papers, document the completion of the procedures listed below. All exceptions noted should be carried to the internal auditor's report/summary of findings for timely follow-up. **Note W/P Ref.:**_____

	W/P Reference/Comments	Auditor's Initials/Date
Suspicious Activity 1. Review Suspicious Activity Analyst records generated throughout the year, a sample of SARC forms, and SARC policies in place for the following: a. Identified suspicious transactions (as defined by the policies in place) have been reported.		

STATE OF NEVADA
GAMING CONTROL BOARD
INTERNAL AUDIT COMPLIANCE CHECKLIST

REGULATION 6A - CURRENCY TRANSACTION REPORTING

SPECIALIST TESTING PROCEDURES

	W/P Reference/Comments	Auditor's Initials/Date
b. SARC's have been timely filed and are complete in accordance with Regulation 6A.100 .		
Training Program 2. Select a sample of 5 employees from each gaming department and 5 employees from the cage/accounting departments and verify: a. The employee received training in a timely manner in accordance with the 6A MICS.		
b. The training was commensurate with the employee's duties.		
Compliance Specialist 3. Review Compliance Specialist program and records for the year to determine compliance with the 6A MICS.		
<u>Procedures Modified or Added</u>		

MISCELLANEOUS REGULATIONS

STATE OF NEVADA
GAMING CONTROL BOARD
INTERNAL AUDIT COMPLIANCE CHECKLIST

MISCELLANEOUS REGULATIONS

WALK-THROUGH PROCEDURES

For the walk-through procedures, indicate (by tickmark) whether the procedures were confirmed through inquiry of licensee personnel, via observation of procedures, or examination of a completed document.

Review prior internal audit reports. Schedule any relevant exceptions cited, including those cited by the GCB or the external auditor, or include a copy of the prior audit reports in the work papers and follow up on any problems noted. Duplication of exceptions when the external auditor is referring to exceptions reported in internal audit reports is not necessary.

Note W/P Ref.: _____

All “no” and “n/a” answers require an explanation and disposition (e.g., approval of alternative procedure granted by the Board, including computerized applications). All exceptions noted should be carried to the internal auditor’s report/summary of findings for timely follow-up.

Note W/P Ref.: _____

Scope

This checklist must be completed once in each fiscal year.

Regulation Waivers

Obtain copies of regulation waivers and GCB correspondence regarding such requests from appropriate property personnel. Review to determine status of evidence of any waivers or alternative requirements imposed by granted variations. Modify and/or perform additional procedures as applicable.

Date Approval Granted	Regulation	Description of Waiver Granted	Number(s) of Procedure Modified or Added	W/P Ref. (if appl.)

Note: Waivers need only be scheduled once. Refer to the work paper where the details are scheduled and complete the last two columns of the above grid if walk-through procedures are affected.

STATE OF NEVADA
GAMING CONTROL BOARD
INTERNAL AUDIT COMPLIANCE CHECKLIST

MISCELLANEOUS REGULATIONS

WALK-THROUGH PROCEDURES

	YES	NO	N/A	COMMENT, W/P REFERENCE	PERSON INTERVIEWED/ TITLE
Regulation 5.115 Periodic payments 1. Obtain the contracts (annuity, letter of credit, trust fund, etc.) which guarantee funding of the periodic payments. Have these contracts been approved by the Chairman of the Gaming Control Board or the Nevada Gaming Commission, as appropriate? Regulation 5.115(3)					
2. Are periodic payments made only for winnings which exceed \$100,000? Regulation 5.115(5)					
3. Are signs displayed on gaming devices or in each gaming/tournament/promotional area, as appropriate, indicating the amount or terms of the periodic payments? Regulation 5.115(7)					
4. Regarding any game, etc. where winnings are made via periodic payments, does all associated radio, television or print advertising indicate periodic payments are made? Regulation 5.115(7)					

E = Confirmed via examination/review
I = Confirmed via inquiry
O = Confirmed via observation

	Initials	Date
Prepared by		

STATE OF NEVADA
GAMING CONTROL BOARD
INTERNAL AUDIT COMPLIANCE CHECKLIST

MISCELLANEOUS REGULATIONS

WALK-THROUGH PROCEDURES

	YES	NO	N/A	COMMENT, W/P REFERENCE	PERSON INTERVIEWED/ TITLE
<p>Regulation 5.170 Programs to address problem gambling</p> <p>5. Has the licensee posted in conspicuous places in or near gaming areas, cage areas and cash dispensing machines located in gaming areas materials concerning the nature and symptoms of problem gambling and the toll-free telephone number of the National Council on Problem Gambling or a similar entity approved by the chairman of the Board that provides information and referral services for problem gamblers? Regulation 5.170(2)</p>					
<p>6. Has a training program been implemented for all employees who interact with patrons in gaming areas addressing problem gaming behavior? Regulation 5.170(3)</p>					
<p>7. Have personnel been designated as responsible for maintaining the program and addressing the types and frequency of training and procedures? Regulation 5.170(3)</p> <p>Indicate the title(s) of personnel involved.</p>					

E = Confirmed via examination/review
I = Confirmed via inquiry
O = Confirmed via observation

	Initials	Date
Prepared by		

STATE OF NEVADA
GAMING CONTROL BOARD
INTERNAL AUDIT COMPLIANCE CHECKLIST

MISCELLANEOUS REGULATIONS

WALK-THROUGH PROCEDURES

	YES	NO	N/A	COMMENT, W/P REFERENCE	PERSON INTERVIEWED/ TITLE
8. If the licensee issues credit, cashes checks or distributes promotional materials for gaming opportunities, has a program been established whereby patrons may self-limit their access to gaming? Regulation 5.170(4)					
9. Does the program include, as appropriate, the following elements: a. The development of written materials for dissemination to patrons explaining the program? Regulation 5.170(4)					
b. The development of written forms allowing patrons to participate in the program? Regulation 5.170(4)					
c. Standards and procedures that allow a patron to be prohibited from access to check cashing, the issuance of credit, and the participation in promotional activities? Regulation 5.170(4)					

E = Confirmed via examination/review
I = Confirmed via inquiry
O = Confirmed via observation

	Initials	Date
Prepared by		

STATE OF NEVADA
GAMING CONTROL BOARD
INTERNAL AUDIT COMPLIANCE CHECKLIST

MISCELLANEOUS REGULATIONS

WALK-THROUGH PROCEDURES

	YES	NO	N/A	COMMENT, W/P REFERENCE	PERSON INTERVIEWED/ TITLE
d. Standards and procedures that allow a patron to be removed from the licensee's direct mailing and other direct marketing regarding gaming opportunities at that licensee's location? Regulation 5.170(4)					
e. Procedures and forms requiring the patron to notify a designated office of the licensee within 10 days of the patron's receipt of any financial gaming privilege, material or promotion covered by the program? Regulation 5.170(4)					

E = Confirmed via examination/review
I = Confirmed via inquiry
O = Confirmed via observation

	Initials	Date
Prepared by		

STATE OF NEVADA
GAMING CONTROL BOARD
INTERNAL AUDIT COMPLIANCE CHECKLIST

MISCELLANEOUS REGULATIONS

WALK-THROUGH PROCEDURES

	YES	NO	N/A	COMMENT, W/P REFERENCE	PERSON INTERVIEWED/ TITLE
<p>10. Select one gaming employee (such as a dealer or a cage cashier) and pose the following question:</p> <p style="padding-left: 40px;">“If a patron were to tell you that he needed help in controlling his or her gambling, what resources would you direct him or her to?”</p> <p>Was the employee knowledgeable about the programs established at that property? Regulation 5.170(3)</p> <p>Indicate any remarks of significance made by the employee interviewed.</p>					
<u>Procedures Modified or Added</u>					

E = Confirmed via examination/review
I = Confirmed via inquiry
O = Confirmed via observation

	Initials	Date
Prepared by		

STATE OF NEVADA
GAMING CONTROL BOARD
INTERNAL AUDIT COMPLIANCE CHECKLIST

MISCELLANEOUS REGULATIONS

TESTING PROCEDURES

OBJECTIVES: To determine compliance with miscellaneous regulations/statutes.

PREPARATION: Obtain the most recent Board issued "Listing of Individuals who have been Denied a Gaming License, been Found Unsuitable for Licensure or had a Gaming License or Finding of Suitability Revoked by the Nevada Gaming Commission". This listing should be obtained from appropriate property personnel. Be cognizant of these individuals in the performance of the various testing procedures. Agreements or contracts with these individuals are prohibited pursuant to **NRS 463.165**, unless prior Nevada Gaming Commission approval was received.

COMPLETION: Using your own work papers, document the completion of the procedures listed below. All exceptions noted should be carried to the internal auditor's report/summary of findings for timely follow-up. **Note W/P Ref.:** _____

SCOPE: See individual procedures.

NOTE: Only those documents of the operating licensee need be examined/reviewed.

	W/P Reference/Comments	Auditor's Initials/Date
1. Review prior internal audit reports. Schedule any relevant exceptions cited, including those cited by the GCB or the external auditor, or include a copy of the prior audit reports in the work papers and follow-up on any problems noted. Duplication of exceptions when the external auditor is referring to exceptions reported in internal audit reports is not necessary.		
Regulation 3.100 Employee Report 2. Obtain an updated copy of the Regulation 3.100 Employee Report and: a. From examination of correspondence files, reports, payroll registers, disbursement journals, minutes and observations of employee activities, determine if management employees fall under any of the categories to qualify as reportable employees and are included on the Employee Report.		

STATE OF NEVADA
GAMING CONTROL BOARD
INTERNAL AUDIT COMPLIANCE CHECKLIST

MISCELLANEOUS REGULATIONS

TESTING PROCEDURES

	W/P Reference/Comments	Auditor's Initials/Date
b. For a sample of ten employees, review reports for completeness (includes name, position title, social security number and a complete list of those categories which apply to each employee).		
c. Determine that the Employee Report was properly submitted to the Board in a timely manner (on or before the 15 th of January or July, as appropriate).		
d. For corporations, determine that all officers and directors have been properly licensed or have filed for licensure pursuant to NRS 463.530 and NRS 463.540.		
e. For limited-liability companies, determine that all members have been licensed or have filed for licensure pursuant to NRS 463.5735.		
f. For partnerships, determine that all partners have been licensed or have filed for licensure pursuant to NRS 463.569.		
Regulation 5.160 Surveillance System 3. Obtain a copy of the current surveillance system plan and determine that the plan and any amendments to the plan: a. Have been submitted to the Board.		
b. Are identical to the surveillance system in operation.		

STATE OF NEVADA
GAMING CONTROL BOARD
INTERNAL AUDIT COMPLIANCE CHECKLIST

MISCELLANEOUS REGULATIONS

TESTING PROCEDURES

	W/P Reference/Comments	Auditor's Initials/Date
<p>Regulations 6.040 and 6.060 Accounting Records and Retention</p> <p>4. For all records of all transactions pertaining to revenue that is taxable or subject to fees under chapters 463 and 464 of the NRS:</p> <p>a. Review procedures for document storage, retrieval, return and destruction.</p>		
<p>b. Perform an observation of storage facilities to determine adequacy of controls.</p>		
<p>c. If computerized or microfiche storage, determine that files are properly indexed by casino department and date.</p>		
<p>Regulation 6.050 Records of Ownership</p> <p>5. Determine the location and availability of the corporate, partnership or sole proprietorship, as applicable, records of ownership identified in Regulation 6.050.</p>		
<p>Regulation 6.110(1) Gross Revenue Computations</p> <p>6. Review the support to the NGC tax reports (e.g., revenue journal or general ledger accounts) and trace the amounts to the tax reports to ensure that revenue is properly reported for each month of the year.</p>		
<p>Regulation 6.110(2) Hopper Adjustments</p> <p>7. Obtain the supporting documentation for the adjustment to slot drop for the difference between the initial hopper loads and the total amount in the hoppers at fiscal year end. If no <u>adjustment</u> was made, determine the reasoning for this and perform steps 7a-c. If no <u>comparison</u> was made, cite a violation of Regulation 6.110(2).</p>		

STATE OF NEVADA
GAMING CONTROL BOARD
INTERNAL AUDIT COMPLIANCE CHECKLIST

MISCELLANEOUS REGULATIONS

TESTING PROCEDURES

	W/P Reference/Comments	Auditor's Initials/Date
a. Determine that the general ledger hopper account balance is reasonable.		
b. Foot hopper test results and recalculate estimated hopper totals, comparing to general ledger account balance.		
c. Determine that the adjustment to slot drop is proper.		
Regulation 6.150 Minimum Bankroll		
8. Verify compliance with Regulation 6.150 by calculating the minimum bankroll requirements.		
Regulation 8.130 Transaction Reports		
9. Review the following documents for transactions which may be reportable pursuant to Regulation 8.130 . For those items determined to be reportable, trace to filings. Unless otherwise specified, documents generated during the fiscal year should be reviewed.		
a. Review loan, lease and contract files. Note: In conjunction with this review, be on the alert for finder's fees. Payment of finder's fees requires prior Nevada Gaming Commission approval pursuant to Regulation 5.120 .		

STATE OF NEVADA
GAMING CONTROL BOARD
INTERNAL AUDIT COMPLIANCE CHECKLIST

MISCELLANEOUS REGULATIONS

TESTING PROCEDURES

	W/P Reference/Comments	Auditor's Initials/Date
<p>b. Review transactions greater than \$30,000 in the disbursements journal for a minimum of two months during the fiscal year. Transactions which may be reportable pursuant to Regulation 8.130 include:</p> <p>1) Leases and capital leases.</p> <p>2) Installment purchase contracts.</p> <p>3) Loans, mortgages and trust deeds.</p> <p>4) Accounts payable and accrued expenses due to unaffiliated persons where the payment terms or actual length of payments exceed 12 months.</p> <p>Note: For disbursements which involve dividend payments to owners or distributions to non-owners/key employees, determine compliance with NRS 463.160(1)(c).</p>		

STATE OF NEVADA
GAMING CONTROL BOARD
INTERNAL AUDIT COMPLIANCE CHECKLIST

MISCELLANEOUS REGULATIONS

TESTING PROCEDURES

	W/P Reference/Comments	Auditor's Initials/Date
<p>c. Review records of receipt such as the cash receipts journal and cage accountability documents for a minimum of two months during the fiscal year. Transactions which may be reportable pursuant to Regulation 8.130 include:</p> <p>1) Tenant deposits.</p> <p>2) Capital contributions and loans by a person who is a stockholder, partner or proprietor of the company.</p> <p>Note: Be aware of payments by bonding companies for losses as a result of employee embezzlement or fraud, or payments from employees making restitution for cases of theft, fraud or embezzlement. For any entries related to embezzlements, review the associated security reports and ensure that the incidents were properly reported to the Board and any recoveries were included in gross gaming revenue, if appropriate.</p>		
<p>d. Review safekeeping deposits for a minimum of one month during the fiscal year. Deposits which may be reportable pursuant to Regulation 8.130 are those made by an individual owning, directly or indirectly, 10% interest in the company; commingled with company funds; left for more than 10 days; and aggregate to an amount greater than 25% of cash in the cage.</p>		

STATE OF NEVADA
GAMING CONTROL BOARD
INTERNAL AUDIT COMPLIANCE CHECKLIST

MISCELLANEOUS REGULATIONS

TESTING PROCEDURES

	W/P Reference/Comments	Auditor's Initials/Date
<p>e. Review asset and liability accounts. Transactions which may be reportable pursuant to Regulation 8.130 include:</p> <ul style="list-style-type: none"> 1) Property donated. 2) Conversions of accounts payable, accrued expenses or other liabilities to notes payable. 3) Debts forgiven by a lender. 4) Accruals of salary due to an individual directly or indirectly owning an interest in the company where the accrual period exceeds 90 days. 		
<p>Regulation 12.070 Redemption and Disposal of Discontinued Chips and Tokens</p> <p>10. Determine compliance with Regulation 12.070 for any chips or tokens which were discontinued during the previous fiscal year.</p>		
<p>License Conditions</p> <p>11. Determine compliance with any and all license conditions and commission orders.</p> <p>Note: License conditions are included on form NGC-9 sent to each casino annually by the Tax and License Division. Commission orders may be obtained from the Corporate Securities Division in Carson City.</p>		
<p>Compliance Committee</p> <p>12. If the licensee is required to maintain a compliance committee:</p> <ul style="list-style-type: none"> a. Determine that the plan has been approved by the Gaming Control Board. 		

STATE OF NEVADA
GAMING CONTROL BOARD
INTERNAL AUDIT COMPLIANCE CHECKLIST

MISCELLANEOUS REGULATIONS

TESTING PROCEDURES

	W/P Reference/Comments	Auditor's Initials/Date
b. Determine that procedures are in effect to fulfill the requirements of the plan.		
Internet 13. Review the company's website for regulatory and statutory noncompliance. Regulations 5.011 and 22 and NRS 465.091 to .094		
<u>Procedures Modified or Added</u>		

BRANCH OFFICE VISITS

STATE OF NEVADA
GAMING CONTROL BOARD
INTERNAL AUDIT COMPLIANCE CHECKLIST

BRANCH OFFICE VISITS

WALK-THROUGH PROCEDURES

Branch offices having average total account balances of \$200,000 or more for the previous fiscal year are visited and reviewed at least every other year. This walk-through checklist is intended for such visits and should not be completed as part of “in-house” walk-through procedures.

For the walk-through procedures, indicate (by tickmark) whether the procedures were confirmed through inquiry of licensee personnel, via observation of procedures, or examination of a completed document.

Review your written system of internal control, including international collection practices when applicable, for any additional controls concerning branch offices.

Review prior internal audit reports. Schedule any relevant exceptions cited, including those cited by the GCB or the external auditor, or include a copy of the prior audit reports in the work papers and follow up on any problems noted. Duplication of exceptions when the external auditor is referring to exceptions reported in internal audit reports is not necessary. **Note W/P Ref.:** _____

All “no” and “n/a” answers require an explanation and disposition (e.g., approval of alternative procedure granted by the Board, including computerized applications). All exceptions noted should be carried to the internal auditor’s report/summary of findings for timely follow-up. **Note W/P Ref.:** _____

The bolded number in parenthesis following each question refers to the Minimum Internal Control Standards for Cage and Credit, Version 4, or the applicable regulation.

MICS Variations and Regulation Waivers

Review the MICS variations and regulation waivers scheduled during the cage and credit walk-through procedures. Modify and/or perform additional procedures as applicable. Note below the number of the procedure modified or added. Only the last two columns need to be completed if the remaining information is scheduled elsewhere. Refer to the work paper where the details are scheduled.

Date Approval Granted	MICS Number or Regulation	Description of Variation/Waiver Granted	Number(s) of Procedure Modified or Added	W/P Ref. (if appl.)

Note: Variations/waivers need only be scheduled once. Refer to the work paper where the details are scheduled and complete the last two columns of the above grid if walk-through procedures are affected.

STATE OF NEVADA
GAMING CONTROL BOARD
INTERNAL AUDIT COMPLIANCE CHECKLIST

BRANCH OFFICE VISITS

WALK-THROUGH PROCEDURES

	YES	NO	N/A	COMMENT, W/P REFERENCE	PERSON INTERVIEWED/ TITLE
1. If outstanding credit instruments are transferred to the branch office, is a receipt sent to the licensee ("home office")? (14)					
2. Does the branch office maintain a detailed listing of outstanding credit instruments in its custody? (15)					
3. Is the above listing prepared or reviewed by a "home office" individual independent of credit transactions and collections thereon? (16)					
4. Are all payments on outstanding credit instruments received at the branch office permanently recorded on the records of the office? (17)					
5. When partial payments are made on credit instruments in the custody of the branch office, are they evidenced by a multi-part receipt (or other equivalent document) which contains: a. The same receipt number on all copies? (18)					
b. Patron's name? (18)					

E = Confirmed via examination/review
I = Confirmed via inquiry
O = Confirmed via observation

	Initials	Date
Prepared by		

STATE OF NEVADA
GAMING CONTROL BOARD
INTERNAL AUDIT COMPLIANCE CHECKLIST

BRANCH OFFICE VISITS

WALK-THROUGH PROCEDURES

	YES	NO	N/A	COMMENT, W/P REFERENCE	PERSON INTERVIEWED/ TITLE
c. Date of payment? (18)					
d. Dollar amount of payment and nature of settlement (cash, checks, etc.)? (18)					
e. Signature or initials of individual receiving payment? (18)					
f. Number of marker on which payment is being made? (18)					
6. Are records of all correspondence, transfers to and from the licensee, and other documents related to issued credit instruments maintained? (26)					
7. Are written-off or settled credit instruments authorized in writing? (27)					
8. Are such authorizations not made by branch office personnel? (28)					
9. Is the receipt or withdrawal of a customer deposit evidenced by at least a two-part document with one copy going to the customer and one copy remaining in the branch office files? (29)					

E = Confirmed via examination/review
I = Confirmed via inquiry
O = Confirmed via observation

	Initials	Date
Prepared by		

STATE OF NEVADA
GAMING CONTROL BOARD
INTERNAL AUDIT COMPLIANCE CHECKLIST

BRANCH OFFICE VISITS

WALK-THROUGH PROCEDURES

	YES	NO	N/A	COMMENT, W/P REFERENCE	PERSON INTERVIEWED/ TITLE
10. Does the multi-part receipt contain the following information:					
a. Same receipt number on all copies? (30)					
b. Customer's name and signature? (30)					
c. Date of receipt and withdrawal? (30)					
d. Dollar amount of deposit/withdrawal? (30)					
e. Nature of deposit (cash, check, etc.)? (30) Note: Provided ALL of the above information (a through e) is available, the only required information for all copies of the receipt is the receipt number.					
11. Have procedures been established to:					
a. Maintain a detailed record by patron name and date of all funds on deposit held in the branch office? (31)					

E = Confirmed via examination/review
I = Confirmed via inquiry
O = Confirmed via observation

	Initials	Date
Prepared by		

STATE OF NEVADA
GAMING CONTROL BOARD
INTERNAL AUDIT COMPLIANCE CHECKLIST

BRANCH OFFICE VISITS

WALK-THROUGH PROCEDURES

	YES	NO	N/A	COMMENT, W/P REFERENCE	PERSON INTERVIEWED/ TITLE
b. Maintain a current balance of all customer deposits which are in the branch office inventory or accountability? (31)					
c. Reconcile this current balance with the deposits and withdrawals daily? (31)					
12. Is access to credit instruments restricted to persons authorized by management? (23)					
13. Is a reasonable effort, as defined by Regulation 6.120(3) , made to collect outstanding casino accounts receivable?					
14. Are settlements made for the purposes set forth in Regulation 6.120(5) ?					
15. Are settlements documented pursuant to Regulation 6.120(6) ?					
<u>Procedures Modified or Added</u>					

E = Confirmed via examination/review
I = Confirmed via inquiry
O = Confirmed via observation

	Initials	Date
Prepared by		

STATE OF NEVADA
GAMING CONTROL BOARD
INTERNAL AUDIT COMPLIANCE CHECKLIST

BRANCH OFFICE VISITS

REGULATION 6A WALK-THROUGH PROCEDURES

Branch offices having more than \$1,000,000 of cash transactions (both cash-in and cash-out transactions combined) for the previous fiscal year are visited and reviewed in that fiscal year or the following fiscal year. This walk-through checklist is intended for such visits and should not be completed as part of “in-house” walk-through procedures.

For the walk-through procedures, indicate (by tickmark) whether the procedures were confirmed through inquiry of licensee personnel, via observation of procedures, or examination of a completed document.

Review your written system of internal control, including international collection practices when applicable, for any additional controls concerning branch offices.

Review prior internal audit reports. Schedule any relevant exceptions cited, including those cited by the GCB or the external auditor, or include a copy of the prior audit reports in the work papers and follow up on any problems noted. Duplication of exceptions when the external auditor is referring to exceptions reported in internal audit reports is not necessary.

Note W/P Ref.:_____

All “no” and “n/a” answers require an explanation and disposition (e.g., approval of alternative procedure granted by the Board, including computerized applications). All exceptions noted should be carried to the internal auditor’s report/summary of findings for timely follow-up.

Note W/P Ref.:_____

The bolded number in parenthesis following each question refers to the 6A Minimum Internal Control Standards, Version 3 (designated as 6A MICS) or the applicable regulation.

MICS Variations and Regulation Waivers

Review the MICS variations and regulation waivers scheduled during the Regulation 6A - Currency Transaction Reporting walk-through procedures. Modify and/or perform additional procedures as applicable. Note below the number of the procedure modified or added. Only the last two columns need to be completed if the remaining information is scheduled elsewhere. Refer to the work paper where the details are scheduled.

Date Approval Granted	MICS Number or Regulation	Description of Variation/Waiver Granted	Number(s) of Procedure Modified or Added	W/P Ref. (if appl.)

Note: Variations/waivers need only be scheduled once. Refer to the work paper where the details are scheduled and complete the last two columns of the above grid if walk-through procedures are affected.

STATE OF NEVADA
GAMING CONTROL BOARD
INTERNAL AUDIT COMPLIANCE CHECKLIST

BRANCH OFFICE VISITS

REGULATION 6A WALK-THROUGH PROCEDURES

	YES	NO	N/A	COMMENT, W/P REFERENCE	PERSON INTERVIEWED/ TITLE
Regulation 6A.020 Transactions 1. Do branch office personnel prohibit the exchange of cash (including foreign currency) for cash in any transaction in which the amount of the exchange is more than \$3,000? (Regulation 6A.020(1))					
2. Do branch office personnel prohibit the exchange of a patron's cash for a check or other negotiable instrument, or combination thereof, in an amount greater than \$3,000? (Regulation 6A.020(2))					
3. Do branch office personnel prohibit the exchange of a patron's cash for any transfer by electronic, wire, or other method, or combination of methods, in an amount greater than \$3,000? (Regulation 6A.020(3))					
4. Are branch office personnel aware that it is a prohibited transaction to accept a safekeeping or front money deposit, and then refund (in excess of \$3,000) the deposit with a check or different denominations and number of bills? (Regulation 6A.020(7))					

E = Confirmed via examination/review
I = Confirmed via inquiry
O = Confirmed via observation

	Initials	Date
Prepared by		

STATE OF NEVADA
GAMING CONTROL BOARD
INTERNAL AUDIT COMPLIANCE CHECKLIST

BRANCH OFFICE VISITS

REGULATION 6A WALK-THROUGH PROCEDURES

	YES	NO	N/A	COMMENT, W/P REFERENCE	PERSON INTERVIEWED/ TITLE
5. Are branch office personnel aware that a cash deposit is not considered put at risk by the issuance of a marker and thus cannot be treated as verified gaming winnings for the purpose of obtaining a check in exchange for the cash deposit? (6A MICS #39)					
6. Do branch office personnel issue checks or any other type of negotiable instrument? Also, do branch office personnel perform any electronic, wire or any other form of transfers for the benefit of patrons? If yes, describe branch office's procedures.					
Multiple Transaction Log (MTL)					
7. Does the MTL include (6A MICS #6a - f) :					
a) Description of the patron (or agent)?					
b) Patron's name and agent's name, if known?					
c) Identification of the location where the transaction occurred?					

E = Confirmed via examination/review
I = Confirmed via inquiry
O = Confirmed via observation

	Initials	Date
Prepared by		

STATE OF NEVADA
GAMING CONTROL BOARD
INTERNAL AUDIT COMPLIANCE CHECKLIST

BRANCH OFFICE VISITS

REGULATION 6A WALK-THROUGH PROCEDURES

	YES	NO	N/A	COMMENT, W/P REFERENCE	PERSON INTERVIEWED/ TITLE
d) Time and date?					
e) Type and dollar amount of the transaction or U.S. dollar equivalent, and the amount and type of foreign currency for foreign currency transactions?					
8. For transactions recorded on the MTL: (6A MICS #6g and #27b)					
a) Does the handler record the transaction?					
b) Is the handler's signature for each transaction recorded on the MTL?					
c) Is a loggable transaction recorded immediately after its occurrence?					
9. Inquire as to the cut-off time used by the branch office for the MTL, and record same in the comments column. Is this time consistent with the one listed for the designated 24-hour period in the submitted system of internal control? (6A MICS #26)					

E = Confirmed via examination/review
I = Confirmed via inquiry
O = Confirmed via observation

	Initials	Date
Prepared by		

STATE OF NEVADA
GAMING CONTROL BOARD
INTERNAL AUDIT COMPLIANCE CHECKLIST

BRANCH OFFICE VISITS

REGULATION 6A WALK-THROUGH PROCEDURES

	YES	NO	N/A	COMMENT, W/P REFERENCE	PERSON INTERVIEWED/ TITLE
10. Is one MTL completed for each designated 24-hour period for each monitoring area, regardless of whether any loggable transactions have occurred? (6A MICS #29)					
11. If no loggable transactions were observed, do branch office personnel record "no action" on the MTL? (6A MICS #29)					
12. At the conclusion of the 24-hour period is a new MTL started and the recording on the previous MTL ceased? (6A MICS #28)					
13. Is an indication as to the end of the 24-hour period recorded on the MTL? (6A MICS #28)					
14. Do the branch office employees perform the following procedures: a) At the beginning of each shift, review the MTL to become familiar with descriptions of individuals whose transactions are being monitored? (6A MICS #27c)					

E = Confirmed via examination/review
I = Confirmed via inquiry
O = Confirmed via observation

	Initials	Date
Prepared by		

STATE OF NEVADA
GAMING CONTROL BOARD
INTERNAL AUDIT COMPLIANCE CHECKLIST

BRANCH OFFICE VISITS

REGULATION 6A WALK-THROUGH PROCEDURES

	YES	NO	N/A	COMMENT, W/P REFERENCE	PERSON INTERVIEWED/ TITLE
b) Notify other personnel in the same monitoring area that the monitoring process has been initiated for a particular patron? (6A MICS #27d)					
c) During the designated 24-hour period monitor a patron's transactions for possible supplemental transactions and reportable transactions? (6A MICS #27e)					
Loggable Transactions 15. Are the following transaction types monitored/recorded on the MTL (6A MICS #27b) : a) Cash-in:					
i) Repayment of credit previously extended?					
ii) As a deposit for gaming or safekeeping purposes, if the 6A licensee has actual knowledge of the amount of cash deposited?					
iii) Other cash-in transactions not specifically addressed?					
b) Cash-out:					

E = Confirmed via examination/review
I = Confirmed via inquiry
O = Confirmed via observation

	Initials	Date
Prepared by		

STATE OF NEVADA
GAMING CONTROL BOARD
INTERNAL AUDIT COMPLIANCE CHECKLIST

BRANCH OFFICE VISITS

REGULATION 6A WALK-THROUGH PROCEDURES

	YES	NO	N/A	COMMENT, W/P REFERENCE	PERSON INTERVIEWED/ TITLE
i) As a redemption of chips, tokens, or other gaming instrumentalities?					
ii) As a payment of a winning wager(s)?					
iii) As a payment of tournament or contest winnings or promotional payout?					
iv) As a withdrawal of a deposit for gaming or safekeeping purposes, if the 6A licensee has actual knowledge of the amount of cash withdrawn?					
v) In exchange for a check or other negotiable instrument?					
vi) In exchange for an electronic, wire or other transfer of funds?					
vii) As a credit advance (including markers)?					

E = Confirmed via examination/review
I = Confirmed via inquiry
O = Confirmed via observation

	Initials	Date
Prepared by		

STATE OF NEVADA
GAMING CONTROL BOARD
INTERNAL AUDIT COMPLIANCE CHECKLIST

BRANCH OFFICE VISITS

REGULATION 6A WALK-THROUGH PROCEDURES

	YES	NO	N/A	COMMENT, W/P REFERENCE	PERSON INTERVIEWED/ TITLE
viii) For travel expenses or other complimentary expenses or for a distribution of a gaming incentive such as settlement of a gaming debt, front money discount, or other similar distribution based upon gaming activity?					
ix) Other cash-out transactions not specifically addressed?					
16. Is each transaction in excess of \$3,000, including a single transaction exceeding \$10,000, recorded on the MTL? (Regulation 6A.040(2) and 6A MICS #27f)					

E = Confirmed via examination/review
I = Confirmed via inquiry
O = Confirmed via observation

	Initials	Date
Prepared by		

STATE OF NEVADA
GAMING CONTROL BOARD
INTERNAL AUDIT COMPLIANCE CHECKLIST

BRANCH OFFICE VISITS

REGULATION 6A WALK-THROUGH PROCEDURES

	YES	NO	N/A	COMMENT, W/P REFERENCE	PERSON INTERVIEWED/ TITLE
<p>17. Does an employee monitor and record a patron's loggable cash transaction on an MTL when he or she has actual <u>knowledge</u> that a patron exceeded the \$3,000 loggable transaction threshold by completing same type transactions in amounts of \$3,000 and less? (Regulation 6A.040(2))</p> <p>Note: The objective of this question is to evaluate the employee's understanding of the "knowledge" requirement of Regulation 6A. Discuss this requirement with the employee to determine whether in the execution of his or her normal job duties the employee <u>is required to</u> access information (or has accessed information) that would provide knowledge of lesser amounts that may require aggregation. <i>Indicate the records required to be examined that would provide the employee with such knowledge.</i></p>					
<p>CTRC-N Procedures</p> <p>18. Is a CTRC-N completed when a single transaction exceeds \$10,000? (Regulation 6A.030(1))</p>					

E = Confirmed via examination/review
I = Confirmed via inquiry
O = Confirmed via observation

	Initials	Date
Prepared by		

STATE OF NEVADA
GAMING CONTROL BOARD
INTERNAL AUDIT COMPLIANCE CHECKLIST

BRANCH OFFICE VISITS

REGULATION 6A WALK-THROUGH PROCEDURES

	YES	NO	N/A	COMMENT, W/P REFERENCE	PERSON INTERVIEWED/ TITLE
19. Is a CTRC-N completed when the aggregated same type transactions exceed the \$10,000 threshold? (Regulation 6A.040(2)(a) and (3), and 6A MICS #21)					
20. Is a CTRC-N completed when a dissimilar cash-in transaction exceeding \$10,000 occurs during a patron's one single visit to the branch office? (Regulation 6A.040(2)(b) and (3))					
21. Is a CTRC-N completed when a dissimilar cash-out transaction exceeding \$10,000 occurs during a patron's one single visit to the branch office? (Regulation 6A.040(2)(c) and (3))					
22. Are only same type transactions aggregated when reporting a "multiple transaction" on the CTRC-N? (Regulation 6A.040(2))					

E = Confirmed via examination/review
I = Confirmed via inquiry
O = Confirmed via observation

	Initials	Date
Prepared by		

STATE OF NEVADA
GAMING CONTROL BOARD
INTERNAL AUDIT COMPLIANCE CHECKLIST

BRANCH OFFICE VISITS

REGULATION 6A WALK-THROUGH PROCEDURES

	YES	NO	N/A	COMMENT, W/P REFERENCE	PERSON INTERVIEWED/ TITLE
<p>23. Do branch office personnel aggregate cash transactions for reporting purposes by either:</p> <p>a) Aggregating all cash-in or cash-out transactions completed by a patron during the branch office's designated 24-hour period rather than just by a single visit?</p>					
<p>b) Excluding the cash transactions reported on a CTRC-N relating to a single visit from other same type transactions during other visits completed by the patron during the branch office's designated 24-hour period?</p> <p>Note: Refer to questions #12 - 14 in Regulation 6A Newsletter #5 for further guidance on the aggregation of transactions.</p>					

E = Confirmed via examination/review
I = Confirmed via inquiry
O = Confirmed via observation

	Initials	Date
Prepared by		

STATE OF NEVADA
GAMING CONTROL BOARD
INTERNAL AUDIT COMPLIANCE CHECKLIST

BRANCH OFFICE VISITS

REGULATION 6A WALK-THROUGH PROCEDURES

	YES	NO	N/A	COMMENT, W/P REFERENCE	PERSON INTERVIEWED/ TITLE
<p>24. Do branch office personnel complete the identification and reporting procedures described in Regulation 6A.030 for any supplemental transaction? (Regulation 6A.040(4))</p> <p>Note: A supplemental transaction is a same type transaction that is to be aggregated with previous transaction(s) for which a CTRC-N has been completed.</p>					
<p>25. Does the person handling the transaction sign a CTRC-N pursuant to Regulation 6A.030(3) for any transaction in excess of \$10,000? (Regulation 6A.030(3) and 6A MICS #25)</p>					
<p>26. Are completed CTRC-N reports and MTLs transmitted to the accounting department within 24 hours after the end of the designated 24-hour period? (6A MICS #25 and #30)</p>					

E = Confirmed via examination/review
I = Confirmed via inquiry
O = Confirmed via observation

	Initials	Date
Prepared by		

STATE OF NEVADA
GAMING CONTROL BOARD
INTERNAL AUDIT COMPLIANCE CHECKLIST

BRANCH OFFICE VISITS

REGULATION 6A WALK-THROUGH PROCEDURES

	YES	NO	N/A	COMMENT, W/P REFERENCE	PERSON INTERVIEWED/ TITLE
<p>Patron Identification Requirements</p> <p>27. Prior to completing a cash transaction that will exceed the \$10,000 threshold for either a multiple same type transaction, a single transaction or a dissimilar transaction, does the branch office employee perform the following for an unknown patron or for an unknown agent of a patron (Regulation 6A.030(2), Regulation 6A.040(3), 6A MICS #18b and #21):</p> <p>a) Obtain the patron's name? (6A MICS #18(b)(1))</p>					
<p>b) Obtain, or reasonably attempt to obtain, the patron's permanent address and social security or employer identification number? (6A MICS #18(b)(2))</p>					

E = Confirmed via examination/review
I = Confirmed via inquiry
O = Confirmed via observation

	Initials	Date
Prepared by		

STATE OF NEVADA
GAMING CONTROL BOARD
INTERNAL AUDIT COMPLIANCE CHECKLIST

BRANCH OFFICE VISITS

REGULATION 6A WALK-THROUGH PROCEDURES

	YES	NO	N/A	COMMENT, W/P REFERENCE	PERSON INTERVIEWED/ TITLE
c) Obtain one of the following (6A MICS #18(b)(1)) : Driver's license; Passport; Non-resident alien identification card; Other reliable government issued identification credential (indicate type); or Other picture identification credential normally acceptable as a means of identification when cashing checks (indicate type)?					
d) Examine the identification credential obtained, including the expiration date, to verify the patron's name, and if possible, to verify the accuracy of the information obtained under (b) (6A MICS #18b(3)) .					
28. If an agent of a patron performs a reportable transaction, do branch office personnel perform the procedures under (a) - (d) of the previous question and report the information obtained for the agent and the patron, if possible? (Regulation 6A.030(4))					

E = Confirmed via examination/review
I = Confirmed via inquiry
O = Confirmed via observation

	Initials	Date
Prepared by		

STATE OF NEVADA
GAMING CONTROL BOARD
INTERNAL AUDIT COMPLIANCE CHECKLIST

BRANCH OFFICE VISITS

REGULATION 6A WALK-THROUGH PROCEDURES

	YES	NO	N/A	COMMENT, W/P REFERENCE	PERSON INTERVIEWED/ TITLE
29. Does the branch office employee who handles the transaction and knows the patron rely on the patron's information on file when completing a CTRC-N? (6A MICS #19a and c) Indicate who maintains the patron's information on file. If yes, complete the following three questions. If no, indicate N/A for the following three questions.					
30. Does the branch office employee handling the transaction verify that the patron's information on file is correct and current (i.e., the transaction date is prior to the identification credential expiration date)? (6A MICS #19b and #19e) Indicate the method used in verifying the patron's information on file.					
31. Does the CTRC-N indicate "known patron, information on file" as the method of verification and include the original method of identification, including type and number, of the identification credential originally examined? (Regulation 6A.030(8))					

E = Confirmed via examination/review
I = Confirmed via inquiry
O = Confirmed via observation

	Initials	Date
Prepared by		

STATE OF NEVADA
GAMING CONTROL BOARD
INTERNAL AUDIT COMPLIANCE CHECKLIST

BRANCH OFFICE VISITS

REGULATION 6A WALK-THROUGH PROCEDURES

	YES	NO	N/A	COMMENT, W/P REFERENCE	PERSON INTERVIEWED/ TITLE
32. Is the branch office responsible for periodically updating the patron information on file? (6A MICS #19d) If yes, does the branch office perform the following procedures: If no, indicate the department responsible for performing this procedure.					
a) Examine identification credentials at least every three years?					
b) Document the examinations in the information on file? <i>Indicate where examination is documented.</i>					
c) Record the expiration dates of identification credentials in the information on file?					
33. If identification verification is not possible, does the employee refuse to complete the transaction? (6A MICS #18a)					

E = Confirmed via examination/review
I = Confirmed via inquiry
O = Confirmed via observation

	Initials	Date
Prepared by		

STATE OF NEVADA
GAMING CONTROL BOARD
INTERNAL AUDIT COMPLIANCE CHECKLIST

BRANCH OFFICE VISITS

REGULATION 6A WALK-THROUGH PROCEDURES

	YES	NO	N/A	COMMENT, W/P REFERENCE	PERSON INTERVIEWED/ TITLE
34. If the branch office discovers it has completed a reportable transaction before obtaining the required patron's information, does the branch office attempt to obtain the necessary information and identification credential from the patron? (Regulation 6A.030(7))					
35. Relating to the previous question: a) If the patron refuses to provide or cannot provide the necessary information and identification credential, do branch office personnel bar the patron from gaming at the 6A licensee's establishment and the establishment of its affiliates until the necessary information and identification credential is supplied and inform the patron of such, if possible? (Regulation 6A.030(7))					
b) Is a report completed to the extent possible for a patron in which an identification credential was not obtained? (Regulation 6A.030(7) and 6A MICS #24)					

E = Confirmed via examination/review
I = Confirmed via inquiry
O = Confirmed via observation

	Initials	Date
Prepared by		

STATE OF NEVADA
GAMING CONTROL BOARD
INTERNAL AUDIT COMPLIANCE CHECKLIST

BRANCH OFFICE VISITS

REGULATION 6A WALK-THROUGH PROCEDURES

	YES	NO	N/A	COMMENT, W/P REFERENCE	PERSON INTERVIEWED/ TITLE
36. When a patron is barred from gaming does the 6A licensee notify other departments and other affiliates? (Regulation 6A.030(7) and 6A MICS #24) Indicate the method used to communicate information to other gaming areas and its affiliates relating to barred patrons.					
Suspicious Activity Reports 37. Is each branch office employee familiar with the procedures addressed in the submitted system of internal control in identifying possible suspicious transactions and does each know whom to notify if a possible suspicious transaction has occurred? (6A MICS #17d and #32)					
38. Is the branch office employee that identified the possible suspicious transaction responsible for completing a SARC? (6A MICS #34) If no, indicate the person responsible for completing the SARC.					

E = Confirmed via examination/review
I = Confirmed via inquiry
O = Confirmed via observation

	Initials	Date
Prepared by		

STATE OF NEVADA
GAMING CONTROL BOARD
INTERNAL AUDIT COMPLIANCE CHECKLIST

BRANCH OFFICE VISITS

REGULATION 6A WALK-THROUGH PROCEDURES

	YES	NO	N/A	COMMENT, W/P REFERENCE	PERSON INTERVIEWED/ TITLE
39. Do branch office employees know that a completed SARC is considered a confidential document and a patron is not to be informed that a report was completed? (Regulation 6A.100(6) and 6A MICS #8)					
Gaming, Safekeeping or Front Money Deposits 40. Is the method or methods used to accommodate deposits (i.e., physically segregating or recording the denomination and number of bills) described in the submitted system of internal control? (Regulation 6A.020(7) and 6A MICS #37) State the method(s) described in the system of internal control.					
41. Is the method or methods used to accommodate deposits in agreement with the method or methods stated in the submitted system of internal control? (Regulation 6A.020(7) and 6A MICS #37) Indicate the method(s) used by the branch office.					

E = Confirmed via examination/review
I = Confirmed via inquiry
O = Confirmed via observation

	Initials	Date
Prepared by		

STATE OF NEVADA
GAMING CONTROL BOARD
INTERNAL AUDIT COMPLIANCE CHECKLIST

BRANCH OFFICE VISITS

REGULATION 6A WALK-THROUGH PROCEDURES

	YES	NO	N/A	COMMENT, W/P REFERENCE	PERSON INTERVIEWED/ TITLE
42. Does the branch office employee, for all gaming, front money or safekeeping deposit and withdrawal cash transactions greater than \$3,000, record the transaction on a receipt form in accordance with the Cage and Credit Minimum Internal Control Standards and in accordance with Regulation 6A.020(7)? (6A MICS #35)					
43. If funds are physically segregated, is such indication recorded on the receipt form? (Regulation 6A.020(7) and 6A MICS #35) Note: 6A MICS #35 also applies to any deposits made in foreign currency.					
44. Is the nature of any noncash deposit documented on the receipt form? (6A MICS #36)					
45. When a transfer to the licensee's affiliate is completed, is the denomination and the number of bills of each denomination of the cash deposited communicated to the affiliate? (6A MICS #38)					

E = Confirmed via examination/review
I = Confirmed via inquiry
O = Confirmed via observation

	Initials	Date
Prepared by		

STATE OF NEVADA
GAMING CONTROL BOARD
INTERNAL AUDIT COMPLIANCE CHECKLIST

BRANCH OFFICE VISITS

REGULATION 6A WALK-THROUGH PROCEDURES

	YES	NO	N/A	COMMENT, W/P REFERENCE	PERSON INTERVIEWED/ TITLE
46. When a cash deposit transfer is received from an affiliate, for all full and partial returns of each deposit, is only cash of the same denominations and no more than the same number of bills of each denomination as was deposited returned to the patron? (6A MICS #38)					
47. When a cash deposit transfer is received from an affiliate, for all full and partial returns of each delivery, are the denominations and the number of bills of each denomination of the cash returned, recorded and communicated to the transferring licensee? (6A MICS #38)					
Job Duties and Responsibilities					
48. Does each branch office employee properly record transactions that fall under the criteria of Regulation 6A on the appropriate forms and logs, and in the manner prescribed by the 6A MICS ? (6A MICS #17b)					
49. Does each branch office employee make a diligent effort to identify and report suspicious transactions? (6A MICS #17d)					

E = Confirmed via examination/review
I = Confirmed via inquiry
O = Confirmed via observation

	Initials	Date
Prepared by		

STATE OF NEVADA
GAMING CONTROL BOARD
INTERNAL AUDIT COMPLIANCE CHECKLIST

BRANCH OFFICE VISITS

REGULATION 6A WALK-THROUGH PROCEDURES

	YES	NO	N/A	COMMENT, W/P REFERENCE	PERSON INTERVIEWED/ TITLE
50. Does each branch office employee have knowledge of Regulation 6A and the 6A MICS relevant to their position? (6A MICS #17e)					
51. Does each branch office employee ensure that prohibited transactions pursuant to Regulation 6A.020 do not occur? (6A MICS #17a)					
General					
52. Does the branch office have CTRC-N and SARC forms available? (6A MICS #1 and #7)					
53. When the branch office performs cash transactions with a patron, do branch office personnel comply with the prohibited, recording and reporting requirements of Regulation 6A and the Regulation 6A Minimum Internal Control Standards ? Indicate any exceptions noted.					
54. If the 6A licensee posts a sign, or gives a pamphlet to patrons, that describes prohibited transactions and reportable transactions, is the information provided to the patron in compliance with Regulation 6A.090 ?					

E = Confirmed via examination/review
I = Confirmed via inquiry
O = Confirmed via observation

	Initials	Date
Prepared by		

STATE OF NEVADA
GAMING CONTROL BOARD
INTERNAL AUDIT COMPLIANCE CHECKLIST

BRANCH OFFICE VISITS

REGULATION 6A WALK-THROUGH PROCEDURES

	YES	NO	N/A	COMMENT, W/P REFERENCE	PERSON INTERVIEWED/ TITLE
55. Into whose bank account are collections deposited (i.e., are collections deposited into an independent agent's or office representative's personal account or one controlled by the licensee)?					
<u>Procedures Modified or Added</u>					

E = Confirmed via examination/review
I = Confirmed via inquiry
O = Confirmed via observation

	Initials	Date
Prepared by		

STATE OF NEVADA
GAMING CONTROL BOARD
INTERNAL AUDIT COMPLIANCE CHECKLIST

BRANCH OFFICE VISITS

TESTING PROCEDURES

OBJECTIVES: To determine if the controls for branch offices are adequate to ensure credit and collection procedures comply with the Regulations and the MICS/6A MICS.

PREPARATION: Review the MICS/6A MICS variations and regulation waivers scheduled during the cage and credit walk-through procedures, the Regulation 6A - Currency Transaction Reporting walk-through procedures and the Branch Office Visits walk-through/Regulation 6A walk-through procedures. Review your written system of internal control, including collection practices when applicable, for any additional controls concerning branch offices. Modify and/or perform additional procedures as applicable. Note below the number of the procedure modified or added. Only the last two columns need to be completed if the remaining information is scheduled elsewhere. Refer to the work paper where the details are scheduled.

Date Approval Granted	MICS Number or Regulation	Description of Variation/Waiver Granted	Number(s) of Procedure Modified or Added	W/P Ref. (if appl.)

SCOPE: Branch offices having average total account balances of \$200,000 or more for the previous fiscal year are visited and reviewed at least every other year. Branch offices having more than \$1,000,000 of cash transactions (both cash-in and cash-out transactions combined) for the previous fiscal year are visited and Regulation 6A procedures are reviewed in that fiscal year or the following fiscal year. These testing procedures are intended for such visits and should not be completed as part of "in-house" testing procedures.

Indicate Date of Visit: _____

NOTE: For those branch office visits which qualify for Regulation 6A testing procedures, complete all steps. If the branch office had \$1,000,000 or less of cash transactions for the previous fiscal year, N/A steps #4 and 10-12.

COMPLETION: Using your own work papers, document the completion of the procedures listed below. All exceptions noted should be carried to the internal auditor's report/summary of findings for timely follow-up.

Note W/P Ref.: _____

STATE OF NEVADA
GAMING CONTROL BOARD
INTERNAL AUDIT COMPLIANCE CHECKLIST

BRANCH OFFICE VISITS

TESTING PROCEDURES

	W/P Reference/Comments	Auditor's Initials/Date
1. Review prior internal audit reports. Schedule any relevant exceptions cited, including those cited by the GCB or the external auditor, or include a copy of the prior audit reports in the work papers and follow-up on any problems noted. Duplication of exceptions when the external auditor is referring to exceptions reported in internal audit reports is not necessary.		
2. Prior to the branch office visit, obtain a listing of the accounts held by the branch office. Reconcile this listing to the credit instruments contained in the branch office. Note: This should be done by individual account, not by population.		
3. If there is a safe on the premises, count it down and have the branch office representative account for said funds.		
4. If the funds noted in step #3 represent transactions requiring the logging of transactions on an MTL or the completion of a CTRC-N, determine whether the transactions were logged or a report was filed, as applicable.		
5. Review the collection effort for all accounts to ensure that a reasonable effort was documented at a minimum every 90 days.		
6. For any written-off accounts in the branch office inventory, review the collection effort to ensure that a reasonable effort was documented at a minimum every 90 days prior to write-off.		
7. For any settled accounts in the branch office inventory, examine the settlement forms for compliance with Regulation 6.120.		

STATE OF NEVADA
GAMING CONTROL BOARD
INTERNAL AUDIT COMPLIANCE CHECKLIST

BRANCH OFFICE VISITS

TESTING PROCEDURES

	W/P Reference/Comments	Auditor's Initials/Date
8. Reconcile the current day's front money balance on the branch office accountability to underlying documentation.		
Obtain the most recent month's bank records for the branch office for the performance of steps #9-11.		
9. Reconcile total deposits to total collections to ensure that all collections are being properly recorded.		
10. Examine bank deposit slips for evidence of cash deposits in excess of \$3,000. Determine if such transactions are prohibited, loggable or reportable and trace to the MTL or CTRC-N, as applicable.		
11. Examine the bank statement and canceled checks for evidence of disbursements in excess of \$3,000 to individuals/entities other than the licensee. Determine if such transactions are prohibited, loggable or reportable and trace to the MTL or CTRC-N, as applicable.		
12. For the most recently completed month, review marker envelopes, credit cards, front money records, transmittal forms, wire transfers, and any other accounting record which would disclose cash transactions, and determine whether noted cash transactions are prohibited, loggable or reportable and trace to the MTL or CTRC-N, as applicable.		
13. Upon returning to the home office, trace the most recent month's collections recorded in the branch office to the home office records.		
<u>Procedures Modified or Added</u>		